



Policy Name:	ACCOUNTING SYSTEM		
Policy #:	AD 8.2	Last Updated:	2021-07-06
Issued By:	FINANCIAL SERVICES	Approved By:	SURREY POLICE BOARD
		Review Frequency:	TRIENNIAL

RELATED POLICIES

AD 8.6 Expense Reimbursement

1. PURPOSE

1.1. To ensure Surrey Police Service (SPS) compliance with statutory requirements and the safeguarding of SPS assets.

2. SCOPE

2.1. This policy applies to all SPS Employees, including sworn Members and civilian staff, and all Bureaus, Sections, Teams and Units of SPS.

3. POLICY

3.1. The SPS uses accounting processes and procedure that adhere to generally accepted accounting principles. A system of accounting and financial controls ensures compliance with statutory requirements and the safeguarding of SPS assets.

3.2. The SPS will utilize the accounting systems established by the City of Surrey (City) and will comply with City accounting processes and procedures and financial management requirements.

3.3. The SPS will comply with additional financial policies and procedures established by the Surrey Police Board (SPB).

3.4. All cash, including cheques and negotiable items, will be collected, safeguarded and disbursed in an accountable and transparent manner until forwarded to the City for deposit to the appropriate account.

4. PROCEDURE

Accounts Payable

- 4.1. The SPS accounts payable will be processed through a shared service with the City Finance Department. This includes the handling of the establishment of vendor files, purchase orders, and verification of payment approvals before payment is issued.
- 4.2. The SPS Financial Services Section will process invoices to be forwarded to the City for entry into the accounting system. They will ensure that all invoices are properly coded and are approved for payment by an authorized signatory.
- 4.3. When required, purchase orders will be requested from the City. Completed copies will be maintained by the Financial Services Section.
- 4.4. SPS Employees and SPB Member's expense claims will be processed by the Financial Services Section and approved by an authorized signatory.

Deposits

- 4.5. The Financial Services Section will prepare a bank deposit slip listing the cheques and cash to be deposited. The Finance Manager or designate will review and sign off on the deposit. The deposit slip and the funds will be taken to the designated Bank for deposit into the City bank account.
- 4.6. A copy of the deposit slip stamped by the teller will be kept on file by the Financial Services Section.

Petty Cash

- 4.7. Petty cash will be used for reimbursement of minor expenses of less than \$100. Custody of the petty cash will be maintained by the Finance Manager or designate. Any disbursements out of petty cash will require an original detailed receipt and the completion of a petty cash voucher. The voucher will be completed by a Finance Clerk, including coding the nature of the expense, and signed by the recipient of the petty cash.

APPENDIX A: DEFINITIONS

“Employee” means all SPS Employees, including sworn Members and civilian staff, appointed by the Surrey Police Board.

“Member” means a sworn Police Officer appointed by the Surrey Police Board.

APPENDIX B: REFERENCES